

CitizenAudit.org

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2001

Department of the Treasury
Internal Revenue ServiceUnder Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)Open to Public
Inspection

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type
See
specific
instructions.POLYNESIAN CULTURAL CENTER
55-370 KAMEHAMEHA HIGHWAY
LAIE, HI 96762

D Employer identification number

99-0109908

E Telephone number

(808) 293-3005

F Accounting method

☐ Cash☒ Accrual☐ Other (specify) _____Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ).

H and I are not applicable to Section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If 'yes' enter number of affiliates _____

H (c) Are all affiliates included? ☐ Yes ☐ No

(If no, attach a list. See instructions.)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4 digit group GEN _____

M Check ☐ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site: N/A

J Organization type
(check only one)☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS, but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 33,032,765

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

1a 167,643

b Indirect public support

1b

c Government contributions (grants)

1c

d Total (add lines 1a through 1c) (cash \$ 81,443 noncash \$ 86,200)

1d 167,643

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 16,353,901

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 98,791

5 Dividends and interest from securities

5

6a Gross rents

6a 829,236

b Less: rental expenses

6b 368,560

c Net rental income or (loss) (subtract line 6b from line 6a)

6c 460,676

7 Other investment income (describe _____)

7

8a Gross amount from sales of assets other
than inventory

(A) Securities

(B) Other

8a 8,701

b Less: cost or other basis and sales expenses

8b 15,003

c Gain or (loss) (attach schedule) STATEMENT 1

8c -6,302

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d -6,302

9 Special events and activities (attach schedule)

a Gross revenue (not including \$ _____ of contributions
reported on line 1a)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events (subtract line 9b from line 9a)

9c

10a Gross sales of inventory, less returns and allowances

10a 15,400,067

b Less: cost of goods sold

10b 4,179,804

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

STATEMENT 2

10c 11,220,263

11 Other revenue (from Part VII, line 103)

11 174,426

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 28,469,398

13 Program services (from line 44, column (B))

13 26,374,845

14 Management and general (from line 44, column (C))

14 4,580,508

15 Fundraising (from line 44, column (D))

15

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44, column (A))

17 30,955,353

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 -2,485,955

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 20,278,119

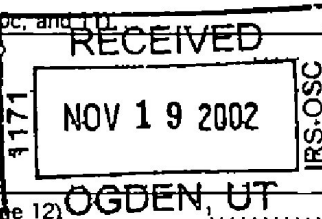
20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3

20 11,108

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

21 17,803,272

FILED NOV 26 2002



25

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) SEE STM 4 (cash \$ 69,300 non cash \$)	22 69,300	69,300		
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 714,428		714,428	
26 Other salaries and wages	26 13,587,897	12,443,023	1,144,874	
27 Pension plan contributions	27 364,010	316,689	47,321	
28 Other employee benefits	28 2,302,410	2,003,097	299,313	
29 Payroll taxes	29 851,093	740,451	110,642	
30 Professional fundraising fees	30			
31 Accounting fees	31 45,820		45,820	
32 Legal fees	32 68,247		68,247	
33 Supplies	33 805,466	773,247	32,219	
34 Telephone	34 205,410	147,895	57,515	
35 Postage and shipping	35 29,296	26,366	2,930	
36 Occupancy	36 2,765,731	2,516,815	248,916	
37 Equipment rental and maintenance	37 497,495	452,720	44,775	
38 Printing and publications	38 1,899,880	1,709,892	189,988	
39 Travel	39 333,865	136,885	196,980	
40 Conferences, conventions, and meetings	40 51,913	46,722	5,191	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 2,796,183	2,208,985	587,198	
43 Other expenses not covered above (itemize)				
a SEE STATEMENT 5	43a 3,566,909	2,782,758	784,151	
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	44 30,955,353	26,374,845	4,580,508	0

Joint Costs. Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$, (ii) the amount allocated to program services \$, (iii) the amount allocated to management and general \$, and (iv) the amount allocated to fundraising \$

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? EDUCATIONAL & CULTURAL MUSEUM

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and
(4) organizations and
4947(a)(1) trusts but
optional for others)

a SEE STATEMENT 17		
(Grants and allocations \$)		26,305,545
b SEE STATEMENT 16		
(Grants and allocations \$ 69,300)		69,300
c		
(Grants and allocations \$)		
d		
(Grants and allocations \$)		
e Other program services	(Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)		26,374,845

Part IV Balance Sheets (See instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing		45	
	46 Savings and temporary cash investments	1,661,459	46	902,633
	47a Accounts receivable	47a 1,903,671		
	b Less allowance for doubtful accounts	47b 658,686	1,818,925	47c 1,244,985
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)	51a		
	b Less allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use	1,140,564	52	1,106,936
	53 Prepaid expenses and deferred charges	170,878	53	432,240
	54 Investments – securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments – land, buildings, & equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b		55c
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment basis	57a 63,866,675			
b Less accumulated depreciation (attach schedule) STATEMENT 6	57b 45,063,011	18,962,346	57c 18,803,664	
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 7)	1,948,628	58	1,831,959	
59 Total assets (add lines 45 through 58) (must equal line 74)	25,702,800	59	24,322,417	
LIABILITIES	60 Accounts payable and accrued expenses	1,677,661	60	1,752,739
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 8)	3,747,020	65	4,766,406
66 Total liabilities (add lines 60 through 65)	5,424,681	66	6,519,145	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	20,198,156	67	17,733,309
	68 Temporarily restricted	79,963	68	69,963
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)	20,278,119	73	17,803,272
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	25,702,800	74	24,322,417

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

**Part IV-A Reconciliation of Revenue per Audited
Financial Statements with Revenue
per Return (See instructions)**

a	Total revenue, gains, and other support per audited financial statements	a	33,913,582
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	SEE STM 9 \$ -762,585		
	Add amounts on lines (1) through (4)	b	-762,585
c	Line a minus line b	c	34,676,167
d	Amounts included on line 12, Form 990 but not on line a .		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	SEE STM 10 \$ -6,206,769		
	Add amounts on lines (1) and (2)	d	-6,206,769
e	Total revenue per line 12, Form 990 (line c plus line d)	e	28,469,398

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a	Total expenses and losses per audited financial statements ▶	a	36,378,429
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities \$ _____		
	(2) Prior year adjustments reported on line 20, Form 990 \$ _____		
	(3) Losses reported on line 20, Form 990 \$ _____		
	(4) Other (specify) _____		
	SEE STMT 11 \$ 6,243,585		
	Add amounts on lines (1) through (4) ▶	b	6,243,585
c	Line a minus line b ▶	c	30,134,844
d	Amounts included on line 17, Form 990 but not on line a		
	(1) Investment expenses not included on line 6b, Form 990 \$ _____		
	(2) Other (specify) _____		
	SEE STMT 12 \$ 820,509		
	Add amounts on lines (1) and (2) ▶	d	820,509
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	30,955,353

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)
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[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

If 'Yes,' attach schedule – see instructions

Part VI Other Information (See specific instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b If 'Yes,' enter the name of the organization <u>SEE STATEMENT 14</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes,' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86b	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under Section 4911 <u>0</u> , Section 4912 <u>0</u> , Section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>NONE</u>		
90b	Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	1,106
91	The books are in care of <u>LARRY YUEN</u> Telephone number <u>(808) 293-3171</u> Located at <u>55-370 KAMEHAMEHA HWY, LAIE, HI</u> ZIP + 4 <u>96762</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions)**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ADMISSIONS	712100	6,577,679			14,040,534
b ADMISSIONS REFUNDS	712100	-6,094			-22,880
c SALES COMMISSIONS	712100	-922,481			-2,006,904
d SALES DISCOUNTS	712100	-484,418			-821,535
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	98,791	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	460,676	
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-6,302	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	453000	731,784	3	9,472,874	1,015,605
103 Other revenue a					
b HAWAII CAPTL GOODS CR	712100	3,156			
c TRANSPORTATION			3	171,270	
d					
e					
104 Subtotal (add columns (B), (D), and (E))		5,899,626		10,197,309	12,204,820
105 Total (add line 104, columns (B), (D), and (E))					28,301,755

Note. Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93	SEE STATEMENT 17
102	SEE STATEMENT 18

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
POLYNESIAN CULTURAL CTR PROP	100.000 %	CATLG RETAIL SALES	47,124	37,695
55-370 KAMEHAMEHA HIGHWAY	%			
LAIE, HAWAII 96762	%			
99-0199388	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)**a** Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?☐ Yes ☒ No**Note.** If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of Officer: James N. Hopkinson Date: 11-13-02

Type or Print Name and Title: JAMES N. HOPKINSON, VICE PRESIDENT

Paid Preparer's Use Only

Preparer's Signature: GARY J MYERS Date: 11/12/02 Check if self-employed: ☐ Preparer's SSN or PTIN (see General instruction W): P00104284

Firm's name (or yours if self-employed) and address and ZIP + 4: LAKE, HILL & MYERS
6695 SOUTH 1300 EAST
SALT LAKE CITY, UT 84121

EIN: 87-0491579 Phone no: (801) 947-7500

Schedule A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information - (See separate instructions.)

Supplementary Information - (see separate instructions)

► Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

OMB No 1545-0047

2001

Name of the Organization

POLYNESIAN CULTURAL CENTER

Employer Identification Number

99-0109908

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
ORLIN CLEMENTS	PHYS FAC DIR			
55-370 KAMEHAMEHA HW, LAIE	FULL-TIME	81,337	12,001	0
FREDDIE CAMIT	MIS MANAGER			
58-114 MAMAO ST, HALEIWA	FULL-TIME	101,150	12,794	0
LESLIE STEWARD	ASST TO PRES			
55-641 NANILOA LOOP, LAIE	FULL-TIME	79,281	11,919	0
LAWRENCE YUEN	CONTROLLER			
54-285 KAWAIPUNA PLACE, HI	FULL-TIME	75,139	3,280	0
FOLOSIELU AVEA	SR CULT AMB			
54-115 KEALALANI PLACE, HI	FULL-TIME	74,758	10,851	0
Total number of other employees paid over \$50,000	24			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE OVER \$50,000		0
Total number of others receiving over \$50,000 for professional services	0	

Yes	No
-----	----

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ N/A
- (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B.)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B and attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

SEE STATEMENT 15

- a Sale, exchange, or leasing of property?**

- b Lending of money or other extension of credit?**

- c Furnishing of goods, services, or facilities?**

SEE FORM 990, PART V

- d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?**

- e Transfer of any part of its income or assets?**

SEE STATEMENT 16

- 3** Does the organization make grants for scholarships, fellowships, student loans, etc? (See **Note** below)

- 4** Do you have a section 403(b) annuity plan for your employees?

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶** _____
10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
11 a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
11 b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
12 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)
13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting***Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	67,763	143,230	121,569	548,654	881,216
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	23,253,453	19,823,479	18,826,023	21,538,884	83,441,839
18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	652,439	1,034,319	665,679	605,038	2,957,475
19 Net income from unrelated business activities not included in line 18	6,072,515	7,606,524	7,665,873	8,010,836	29,355,748
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	30,046,170	28,607,552	27,279,144	30,703,412	116,636,278
24 Line 23 minus line 17	6,792,717	8,784,073	8,453,121	9,164,528	33,194,439
25 Enter 1% of line 23	300,462	286,076	272,791	307,034	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 N/A					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					
c Total support for Section 509(a)(1) test. Enter line 24, column (e)					
d Add: Amounts from column (e) for lines 18 18 19 22 26b					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					%

27 Organizations described on line 12

- a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year (SEE STATEMENT 19)
- (2000) 1,000 (1999) 7,000 (1998) 0 (1997) 0
- b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.
- (2000) 0 (1999) 0 (1998) 0 (1997) 0
- c Add: Amounts from column (e) for lines 15 881,216 16 17 83,441,839 20 21
- d Add: Line 27a total 8,000 and line 27b total 0
- e Public support (line 27c total minus line 27d total)
- f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) 27f 116,636,278
- g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) 27g 72.29 %
- h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) 27h 2.54 %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions)
(To be completed only by schools that checked the box on line 6 in Part IV)

N/A

- | | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | | |
| 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | | |
| 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)

----- | | |
| 32 Does the organization maintain the following | | |
| a Records indicating the racial composition of the student body, faculty, and administrative staff? | | |
| b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | | |
| c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | | |
| d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)

----- | | |
| 33 Does the organization discriminate by race in any way with respect to | | |
| a Students' rights or privileges? | | |
| b Admissions policies? | | |
| c Employment of faculty or administrative staff? | | |
| d Scholarships or other financial assistance? | | |
| e Educational policies? | | |
| f Use of facilities? | | |
| g Athletic programs? | | |
| h Other extracurricular activities?

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)

----- | | |
| 34a Does the organization receive any financial aid or assistance from a governmental agency? | | |
| b Has the organization's right to such aid ever been revoked or suspended?
If you answered 'Yes' to either 34a or b, please explain using an attached statement | | |
| 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation | | |

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed **Only** by an eligible organization that filed Form 5768)Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked 'a' and 'limited control' provisions apply**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table —		
If the amount on line 40 is —		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is —		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720		

4-Year Averaging Period Under Section 501(h)(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		- 0 -

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of Organization

POLYNESIAN CULTURAL CENTER

Employer Identification Number

99-0109908

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990 PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **general rule** or a **special rule** (**Note** Only a Section 501(c)(7), (8), or (10) organization can check box(es) for both the general rule and a special rule — see instructions)

General Rule —

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II)

Special Rules —

- ☐ For a Section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III)
- ☐ For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$

Caution Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of Organization

Employer Identification Number

POLYNESIAN CULTURAL CENTER

99-0109908

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
(a) Number		(c) Aggregate contributions	(d) Type of contribution
<u>2</u>		\$ 10,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
(a) Number		(c) Aggregate contributions	(d) Type of contribution
<u>3</u>		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
(a) Number		(c) Aggregate contributions	(d) Type of contribution
<u>4</u>		\$ 10,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
(a) Number		(c) Aggregate contributions	(d) Type of contribution
<u>5</u>		\$ 86,200	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is noncash contribution)
(a) Number		(c) Aggregate contributions	(d) Type of contribution
<u>6</u>		\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

POLYNESIAN CULTURAL CENTER

Employer Identification Number

99-0109908

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once - see instructions)

> \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Depreciation and Amortization
(Including Information on Listed Property)
▶ See separate instructions
▶ Attach to your tax return

OMB No 1545-0172

2001
67

Name(s) Shown on Return

POLYNESIAN CULTURAL CENTER

Identifying Number

99-0109908

Business or Activity to Which This Form Relates

DEPRECIATION SCHEDULES ONLY

Part I Election to Expense Certain Tangible Property Under Section 179

Note If you have any listed property complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter 0	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter 0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of Section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15	Property subject to Section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	2,703,885

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	
18	If you are electing under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3 year property						
b 5 year property						
c 7 year property						
d 10 year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40 year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	92,298
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	2,796,183
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A – Depreciation and Other Information** (Caution See instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		24b If 'Yes,' is the evidence written?			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected Section 179 cost			
25 Special depreciation allowance for listed property acquired after September 10, 2001 and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use (see instructions)											
SEE STMT 20	VARIOUS	100 0	651,505	651,505		S/L	92,298				
27 Property used 50% or less in a qualified business use (see instructions)											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28	92,298		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note If your answer to 37, 38, 39, 40, or 41 is Yes, do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code Section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2001 tax year (see instructions)					
43 Amortization of costs that began before your 2001 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44

POLYNESIAN CULTURAL CENTER

99-0109908

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

OTHER ASSETS

DESCRIPTION	LAND IMPROVEMENT		
DATE ACQUIRED	VARIOUS		
HOW ACQUIRED	PURCHASE		
DATE SOLD	VARIOUS		
TO WHOM SOLD			
GROSS SALES PRICE		0	
COST OR OTHER BASIS		14,552	
DEPRECIATION		12,600	
			GAIN (LOSS) -1,952

DESCRIPTION	BUILDING IMPROVEMENT		
DATE ACQUIRED	VARIOUS		
HOW ACQUIRED	PURCHASE		
DATE SOLD	VARIOUS		
TO WHOM SOLD			
GROSS SALES PRICE		0	
COST OR OTHER BASIS		92,453	
DEPRECIATION		82,624	
			GAIN (LOSS) -9,829

DESCRIPTION	FURNITURE		
DATE ACQUIRED	VARIOUS		
HOW ACQUIRED	PURCHASE		
DATE SOLD	VARIOUS		
TO WHOM SOLD			
GROSS SALES PRICE		0	
COST OR OTHER BASIS		3,435	
DEPRECIATION		3,435	
			GAIN (LOSS) 0

DESCRIPTION	MACHINE		
DATE ACQUIRED	VARIOUS		
HOW ACQUIRED	PURCHASE		
DATE SOLD	VARIOUS		
TO WHOM SOLD			
GROSS SALES PRICE		0	
COST OR OTHER BASIS		149,718	
DEPRECIATION		146,496	
			GAIN (LOSS) -3,222

DESCRIPTION	VEHICLES		
DATE ACQUIRED	VARIOUS		
HOW ACQUIRED	PURCHASE		
DATE SOLD	VARIOUS		
TO WHOM SOLD			
GROSS SALES PRICE		8,701	
COST OR OTHER BASIS		92,799	
DEPRECIATION		92,799	
			GAIN (LOSS) 8,701

TOTAL GAIN (LOSS) OTHER ASSETS \$ -6,302

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -6,302

2001

FEDERAL STATEMENTS

PAGE 2

CLIENT 15

POLYNESIAN CULTURAL CENTER

99-0109908

10/31/02

09 08AM

STATEMENT 2
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

NIGHT SHOW & OTHER MERCHANDISE	\$ 1,413,964
FOOD SALES	12,483,616
EDUCATIONAL MATERIALS, ARTS & CRAFTS	1,502,487
GROSS SALES	<u>\$ 15,400,067</u>
LESS RETURNS & ALLOWANCES	0
NET SALES	<u>\$ 15,400,067</u>
LESS COST OF GOODS SOLD	4,179,804
GROSS PROFIT FROM SALES OF INVENTORY	<u><u>\$ 11,220,263</u></u>

STATEMENT 3
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

2000 HAWAII CAPITAL GOODS CREDIT	\$ 800
2001 HAWAII CAPITAL GOODS CREDIT	-3,156
PCC PROPERTIES NET INCOME	13,464
TOTAL	<u><u>\$ 11,108</u></u>

STATEMENT 4
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

DONEE'S NAME	(SEE STATEMENT 16)	\$ 69,300
AMOUNT GIVEN		
TOTAL CASH GRANTS AND ALLOCATIONS		<u>\$ 69,300</u>
TOTAL GRANTS AND ALLOCATIONS		<u><u>\$ 69,300</u></u>

STATEMENT 5
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BAD DEBT EXPENSE	160,000		160,000	
BANK FEES	227,727	227,727		
BUILDING MAINTENANCE	145,464	145,464		
CASH OVER/SHORT	17,980	17,980		
DATA PROCESSING	20,580		20,580	
HAWAII GENERAL EXCISE TAX	820,509	820,509		
INSURANCE	526,241		526,241	
JANITORIAL	164,147	164,147		
MEALS & ENTERTAINMENT	99,632	89,669	9,963	

POLYNESIAN CULTURAL CENTER

99-0109908

STATEMENT 5 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
MISSIONARY PROGRAM	197	197		
NEW SHOW AMORTIZATION	58,086	58,086		
OTHER PROFESSIONAL FEES	545,980	491,382	54,598	
PROFESSIONAL DEVELOPMENT	45,156	39,286	5,870	
PROMOTIONS	133,889	133,889		
RESEARCH	53,255	53,255		
SPECIAL EVENTS	18,197	18,197		
SPOILED GOODS	75,719	75,719		
SUBSCRIPTIONS & DUES	68,986	62,087	6,899	
UNIFORMS	289,790	289,790		
VIDEO & FILM AMORTIZATION	95,374	95,374		
TOTAL	\$ 3566909	\$ 2782758	\$ 784,151	\$ 0

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 1,985,477	\$ 1,577,823	\$ 407,654
FURNITURE AND FIXTURES	1,416,274	1,351,521	64,753
MACHINERY AND EQUIPMENT	17321953	15251133	2,070,820
BUILDINGS	39074931	25112388	13962543
IMPROVEMENTS	2,134,302	1,770,146	364,156
LAND	9,836		9,836
MISCELLANEOUS	1,923,902	0	1,923,902
TOTAL	\$ 63866675	\$ 45063011	\$ 18803664

STATEMENT 7
FORM 990, PART IV, LINE 58
OTHER ASSETS

OTHER ASSETS	\$ 165,074
PREPAID PENSION COSTS	1,666,885
TOTAL	\$ 1,831,959

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

ACCRUED PAYROLL AND VACATION	\$ 944,973
ACCRUED POSTEMPLOYMENT BENEFITS	68,103
ACCRUED POSTRETIREMENT BENEFITS	1,128,468
ACCRUED RENT	2,285,592
ACCRUED WORKERS COMPENSATION	173,656

STATEMENT 8 (CONTINUED)
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

DEPOSITS RECEIVED IN ADVANCE

	\$	165,614
TOTAL	\$	<u>4,766,406</u>

STATEMENT 9
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS2000 HI CAPITAL GOODS TAX CREDIT
GENERAL EXCISE TAX
NET ASSETS RELEASED FROM RESTRICTIONS
PCC PROPERTIES REVENUE

	\$	800
		-820,509
		10,000
		<u>47,124</u>
TOTAL	\$	<u>-762,585</u>

STATEMENT 10
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS2001 HAWAII CAPITAL GOODS TAX CREDIT
CASH DISCOUNTS
COST OF GOODS SOLD
LOSS ON ASSET DISPOSITIONS
RENTAL EXPENSES
TRANSPORTATION COSTS

	\$	3,156
		-218,852
		-4,179,804
		-15,003
		-335,391
		<u>-1,460,875</u>
TOTAL	\$	<u>-6,206,769</u>

STATEMENT 11
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTSCASH DISCOUNTS
COST OF GOODS SOLD
LOSS ON ASSET DISPOSITIONS
PCC PROPERTIES EXPENSES
RENTAL EXPENSES
TRANSPORTATION COSTS

	\$	218,852
		4,179,804
		15,003
		33,660
		335,391
		<u>1,460,875</u>
TOTAL	\$	<u>6,243,585</u>

STATEMENT 12
FORM 990, PART IV-B, LINE D(2)
OTHER AMOUNTS

GENERAL EXCISE TAX

	\$	820,509
TOTAL	\$	<u>820,509</u>

POLYNESIAN CULTURAL CENTER

99-0109908

STATEMENT 13
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
THEODORE M JACOBSEN 3131 WEST 2210 SOUTH SALT LAKE CITY, UT 84119	CHAIRMAN PART-TIME	\$ 0	\$ 0	\$ 0
BOYD P MOSSMAN 264 ELILANI STREET PUKALANI, HI 96768	VICE-CHAIRMAN PART-TIME	0	0	0
BRAD W FARNSWORTH 436 EAST 2780 NORTH PROVO, UT 84604	SECRETARY PART-TIME	0	0	0
V NAPUA BAKER 55-061 LANIHULI STREET LAIE, HI 96762	DIRECTOR PART-TIME	0	0	0
ALBERT Y G HO 263 MAHIMAHI PLACE HONOLULU, HI 96821	DIRECTOR PART-TIME	0	0	0
JAMES R LONG 2348 SOUTH OCEAN BOULEVARD HIGHLAND BEACH, FL 33487	DIRECTOR PART-TIME	0	0	0
RICHARD E MARRIOTT 10400 FERNWOOD ROAD BETHESDA, MD 20817	DIRECTOR PART-TIME	0	0	0
JOHN P MONAHAN PO BOX 2690 HONOLULU, HI 96845	DIRECTOR PART-TIME	0	0	0
KALOLAINE M SOUKOP 465 KAPAHULU AVENUE, SUITE 2B HONOLULU, HI 96816	DIRECTOR PART-TIME	0	0	0
MARK H WILLES 1500 S BERETANIA ST STE 410 HONOLULU, HI 96826	DIRECTOR PART-TIME	0	0	0
VON ORGILL 55-453 NANILOA LOOP LAIE, HI 96762	PRESIDENT FULL-TIME	160,735	14,887	24,400
D BLAINE JACOBSON 55-479 NANILOA LOOP LAIE, HI 96762	VP MARKETING FULL-TIME	103,813	12,900	0

POLYNESIAN CULTURAL CENTER

99-0109908

STATEMENT 13 (CONTINUED)

FORM 990, PART V

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
P ALFRED GRACE P O BOX 191 LAIE, HI 96762	VP SALES FULL-TIME	\$ 112,392	\$ 13,243	\$ 0
JAMES N HOPKINSON 55-465 NANILOA LOOP LAIE, HI 96762	VP FINANCE FULL-TIME	127,840	13,861	0
JOHN MUAINA 55-462 IOSEPA STREET LAIE, HI 96762	VP HUMAN RES FULL-TIME	90,408	12,364	0
LOGOITINO APELU PO BOX 359 LAIE, HI 96762	VP OPERATIONS FULL-TIME	119,240	13,517	0
TOTAL		\$ 714,428	\$ 80,772	\$ 24,400

STATEMENT 14

FORM 990, PART VI, LINE 80B

RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, THE	X	X

STATEMENT 15

SCHEDULE A, PART III, LINE 2

TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

THE CENTER LEASES RENTAL HOMES TO CERTAIN EMPLOYEES RENTAL INCOME FROM THESE
HOMES AMOUNTED TO \$72,694 IN 2001

STATEMENT 16

SCHEDULE A, PART III, LINE 3

QUALIFICATIONS OF RECIPIENTS RECEIVING GRANTS OR LOANS

POLYNESIAN CULTURAL CENTER (THE CENTER), ALONG WITH OTHER ORGANIZATIONS, SPONSORS THE STERLING SCHOLAR AWARDS PROGRAM FOR HIGH SCHOOL STUDENTS FOR THE PURPOSE OF PUBLICLY RECOGNIZING AND ENCOURAGING EXCELLENCE IN SCHOLARSHIP, LEADERSHIP, AND SERVICE. THE PROGRAM ENCOURAGES EXCELLENCE IN ALL ENDEAVORS BY STUDENTS, PARENTS, AND TEACHERS. ALL NOMINEES ARE JUDGED EQUALLY ON THE BASIS OF SCHOLASTIC ACHIEVEMENT, LEADERSHIP AND CITIZENSHIP WITHOUT REGARD TO RELIGION, SEX, POLITICAL PREFERENCE OR NATIONAL ORIGIN. IN 2001, 65 STUDENTS RECEIVED UNENCUMBERED CASH SCHOLARSHIP AWARDS FROM AMONG APPROXIMATELY 350 WHO PARTICIPATED IN THE

STATEMENT 16 (CONTINUED)**SCHEDULE A, PART III, LINE 3****QUALIFICATIONS OF RECIPIENTS RECEIVING GRANTS OR LOANS**

SEMI-FINALS AND FINALS OF THE COMPETITION THE CENTER ALSO PROVIDED A \$10,000 GRANT TO BRIGHAM YOUNG UNIVERSITY - HAWAII CAMPUS IN 2001 TO BE USED FOR FOUR \$2,500 CASH SCHOLARSHIPS FOR HAWAIIAN STUDENTS WHO WERE EMPLOYEES OF THE CENTER IN ACCORDANCE WITH STIPULATIONS MADE BY THE DONOR OF THE FUNDS TO THE CENTER

STATEMENT 17**FORM 990, PART III and PART VIII**

The Polynesian Cultural Center (the Center) and its next door neighbor, Brigham Young University - Hawaii Campus (BYU-HC) both were established and are wholly controlled by the Church of Jesus Christ of Latter-day Saints (the Church). The Polynesian people have special significance in the Church doctrine, and the Church has been active in the Polynesian Islands since very soon after its establishment in the United States in the 1830's. It conducts many activities in Polynesia intended to improve, both spiritually and economically, the lives of its members there, most of whom live in what are commonly termed "disadvantaged" communities and "underdeveloped" nations.

One of the main thrusts of the Church in Polynesia is to educate its members to enable them and their communities to adapt to and be self-sufficient in the encroaching modern world and yet not to abandon or lose respect for their native cultures or themselves. In furtherance of this objective, the Church has established BYU-HC (initially known as Church College of Hawaii) and the Center. BYU-HC was opened in 1955. Its primary purpose is to provide a college education for Polynesian students who would not otherwise have that opportunity. BYU-HC and the Church actively recruit Polynesian high school students with college potential to attend BYU-HC, obtain an education and then return to their home nations and communities and help improve them, economically and otherwise. The Church substantially subsidizes BYU-HC, which charges tuition far below that charged by most private colleges. Nevertheless, most of the students have no money to pay living expenses, transportation or tuition, however low. Most of the students also lack job experience and skills and do not speak English fluently when they first enroll.

The Center was opened in 1963 as an integral part of the overall Church program in Polynesia and specifically as an adjunct to BYU-HC. The Center operates an authentic living museum of the native cultures of seven major Polynesian Islands — Samoa, Fiji, New Zealand (Maori), Tahiti, Marquesas, Tonga and Hawaii. It employs BYU-HC students from these islands as part-time workers in all aspects of the Center's operations. During 2001, the Center employed an average of 617 BYU-HC students, representing approximately 61 percent of its work force. Such employment is intended to, and does, accomplish the following purposes with respect to such students:

- Teaching them the traditions of their native cultures which are threatened by modernization
- Instilling in them pride and respect for their own cultures (and themselves) and respect for other cultures
- Giving them a first job experience and on-the-job training
- Giving them an experience in sustaining themselves in the modern Western world
- Enabling them to work their way through college

(continued)

STATEMENT 17 - continued
FORM 990, PART III and PART VIII

In addition, the broader cultural and educational functions performed by the Center include the preservation and exhibition to the visiting public of important aspects of each of the Polynesian cultures represented, including

- Authentic replicas of representative village structures in typical settings
- Daily living activities such as cooking
- Agriculture
- Artifacts
- Arts and crafts (both the objects themselves and the skills)
- Costumes
- Traditions
- Songs and dances (which have a far more significant role in Polynesian cultures than in most Western cultures)

The Center also conducts, directly and indirectly, scholarly research necessary to assure the authenticity of the Center's activities and to foster the preservation and appreciation of Polynesian cultures

In addition, the Center performs a vital role in the extensive missionary activities of the Church, both directly, by providing a free informative tour of the Church's nearby Temple Grounds (approximately 30,000 of the Center's visitors experienced this tour in 2001), and indirectly, by exposing the Center's visitors to the Polynesian student employees and through them, to the Church's overall program in Polynesia which is a very worthwhile and impressive phase of the Church's activities

The revenues listed in Part VII are generated primarily by charges paid by visitors to the Center for admission to the village complex. In addition, since many visitors spend most of the day and evening at the Center and the location of the Center is somewhat remote, a cafeteria-style dining facility and snack bars are provided for their convenience. Sales of food in these facilities contribute gross receipts as indicated.

Approximately 758,000 guests visited the Center in 2001.

STATEMENT 18
FORM 990, PART VIII

The Center sells Polynesian cultural and educational materials, arts and crafts to the visiting public. These items are related to the Center's exempt purposes, and the sale of these items helps promote the Center's cultural and educational purposes.

STATEMENT 19
SCHEDULE A (FORM 990), PART IV-A, LINE 27

For the years ended December 31, 1997 through and including 2000, other than the contributions disclosed in Schedule A, Part IV-A, Line 27 a), the Center did not receive any gifts, grants, contributions, membership fees or gross receipts from admissions, sale of merchandise or services, or furnishing of facilities in any tax-exempt activities from any "disqualified person" except that certain disqualified persons may have paid for admission to the Center or purchased merchandise from the Center. The Center's accounting system does not include the data necessary to calculate the amount of such payments or purchases, however, the Center believes such amounts to be insignificant and de minimus.

POLYNESIAN CULTURAL CENTER

99-0109908

STATEMENT 20
FORM 4562, PART V, LINE 25
DEPRECIATION - LISTED PROPERTY

Type of Property	In-Service Date	Business Use %	Cost	Depr Method	2001 Deprec Expense
Ford E-350 Van	May-94	100%	23,200	SL-5 yr	-
Astro Van	Jun-94	100%	22,020	"	-
Astro Van	Jun-94	100%	22,220	"	-
Ford Ranger	Oct-94	100%	11,421	"	-
Ford E-250 Van	Nov-94	100%	20,797	"	-
Astro Van	May-95	100%	19,859	"	-
Astro Van	May-95	100%	19,859	"	-
Astro Van	May-95	100%	19,859	"	-
Chevy 1-ton flatbed	Jun-96	100%	16,495	"	1,375
Nissan flatbed	Jun-96	100%	7,624	"	635
Jeep Pickup	Jun-97	100%	7,500	SL-3 yr	-
Chevy S-10 truck	Dec-97	100%	14,000	"	-
Chevy S-10 truck	Dec-97	100%	14,000	"	-
Chevy S-10 truck	Dec-97	100%	14,000	"	-
Chevy 1-ton flatbed	Jan-98	100%	25,335	"	-
Ford F-250 Truck	Feb-98	100%	20,151	"	560
Ford E-350 Van	Mar-98	100%	32,120	"	1,784
Metro Tram	Jan-00	100%	55,175	SL-5 yr	11,035
Metro Tram	Jan-00	100%	55,177	"	11,035
Astro Van	Mar-00	100%	23,886	SL-3 yr	7,962
Astro Van	Mar-00	100%	23,675	"	7,892
Astro Van	Mar-00	100%	23,047	"	7,682
Astro Van	Apr-00	100%	23,994	"	7,998
Ford Escort Wagon	Apr-00	100%	5,075	"	1,692
Ford Escort Wagon	Apr-00	100%	4,775	"	1,592
Ford Escort Wagon	Apr-00	100%	4,625	"	1,542
Ford Escort Wagon	Apr-00	100%	5,025	"	1,675
Ford Escort Wagon	May-00	100%	4,775	"	1,592
Ford Escort Wagon	Jun-00	100%	4,875	SL-5 yr	929
Honda Van	Jul-00	100%	27,849	SL-3 yr	9,283
Ford Escort Wagon	Nov-00	100%	4,875	"	1,625
Ford Escort Sedan	Dec-00	100%	5,125	"	1,708
Ford Escort Sedan	Feb-01	100%	4,975	"	1,520
Ford E-350 Van	Jun-01	100%	27,132	"	5,276
Ford Escort Sedan	Jun-01	100%	4,925	"	958
Toyota Avalon	Jul-01	100%	27,310	"	4,552
Ford Escort Sedan	Oct-01	100%	4,750	"	396
			<u>651,505</u>		<u>92,298</u>

Form **8868**

(December 2000)

**Application for Extension of Time to File an
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)**Note:** Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only ☐

All other corporations (including Form 990 C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or
print
File by the
due date for
filing your
return. See
instructions

Name of Exempt Organization

POLYNESIAN CULTURAL CENTER

Employer Identification Number

99-0109908

Number, Street, and Room or Suite Number. If a P.O. Box, see instructions.

55-370 KAMEHAMEHA HIGHWAY

City, Town, or Post Office. For a foreign address, see instructions.

State ZIP Code

LAIE, HI 96762

Check type of return to be filed (file a separate application for each return)

- | | | |
|----------------------------------------------|----------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **group return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole group**, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 month, for **990-T corporation**) extension of time until 8/15, 20 02, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ▶ ☒ calendar year 20 01 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____

- 2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax less any nonrefundable credits. See instructions.

\$ 0

- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

\$ 0

- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

\$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ 

Title ▶ C.P.A.

Date ▶ 4/16/2002

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8868 (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

Note Only complete **Part II** if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.

Type or Print	Name of Exempt Organization	Employer Identification Number
	POLYNESIAN CULTURAL CENTER	99-0109908
	Number, Street, and Room or Suite Number. If a P.O. Box, See Instructions.	For IRS Use Only
File by the extended due date for filing the return. See instructions.	55-370 KAMEHAMEHA HIGHWAY	
	City, Town or Post Office, State, and ZIP Code. For a Foreign Address, See Instructions.	
	LAIE, HI 96762	

Check type of return to be filed (file a separate application for each return)

- ☒ Form 990
 ☐ Form 990 EZ
 ☐ Form 990 T (Section 401(a) or 408(a) trust)
 ☐ Form 1041 A
 ☐ Form 5227
 ☐ Form 8870
☐ Form 990 BL
 ☐ Form 990 PF
 ☐ Form 990-T (trust other than above)
 ☐ Form 4720
 ☐ Form 6069

Stop Do not complete **Part II** if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does not have an office or place of business in the United States, check this box ☐
 • If this is for a **group return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 11/15, 2002
 5 For calendar year 2001, or other tax year beginning _____, 20____ and ending _____, 20____
 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
 7 State in detail why you need the extension ALL INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE

8a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990 PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance due** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title C.P.A. Date 8/12/02

Notice to Applicant – To be Completed by the IRS

- ☒ We have approved this application. Please attach this form to the organization's return.
☐ We have not approved this application. However, we have granted a 10 day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
☐ Other _____

Director _____ By _____ EXTENSION APPROVED _____ Date _____

Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3 month extension mailed to an address different than the one entered above AUG 28 2002

Type or Print	Name	LINDA WEISKOPF, FIELD DIRECTOR
	LAKE, HILL & MYERS	SUBMISSION PROCESSING OFFICE
	Number and Street (Include suite, room, or apartment number) or a P.O. Box Number	
	6695 SOUTH 1300 EAST	
	City or Town, Province or State, and Country (Including postal or ZIP code)	
	SALT LAKE CITY, UT 84121	